THE NATIONAL BATTLEFIELDS COMMISSION

2007-2008

Departmental Performance Report

HONOURABLE JAMES MOORE, P.C., M.P.
MINISTER OF CANADIAN HERITAGE AND OFFICIAL LANGUAGES

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Minister of Canadian Heritage
and Official Languages

Ministre du Patrimoine canadien
et des Langues officielles

Ottawa, Canada K1A 0M5

As Minister of Canadian Heritage and Official Languages, I am pleased to present the National Battlefields Commission's *Departmental Performance Report* for 2007–2008. The report outlines the important achievements of the National Battlefields Commission over the last fiscal year and demonstrates how it continues to fulfill its mandate.

In 2007–2008, the Commission's main achievements were centred on repairing major infrastructure to meet the urgent health and safety needs of users and visitors at Battlefields Park and to ensure the integrity of its programming in preparation for celebrations scheduled for 2008, such as Québec City's 400th anniversary and the centennial of the Commission, and the commemoration of the 250th anniversary of historic battles in 2009. Through these actions, it was able to achieve its planned priorities, maintain and enhance the park, and provide prestigious, accessible, educational, and safe historic and urban sites.

As a Canadian Heritage Portfolio organization, the Commission has helped create a more prosperous Canada in which Canadians of all generations and all backgrounds can take part in the rich social, cultural, and economic life this country has to offer.

The Honourable James Moore, P.C., M.P.

Canada

1.2 Management Representation Statement

I submit for tabling in Parliament, the 2007–08 Departmental Performance Report (DPR) for THE NATIONAL BATTLEFIELDS COMMISSION.

This document has been prepared based on the reporting principles contained in the *Guide for the Preparation of Part III of the 2007–08 Estimates: Reports on Plans and Priorities and Departmental Performance Reports*:

- It adheres to the specific reporting requirements outlined in the Treasury Board Secretariat guidance;
- It is based on the department's approved Strategic Outcome(s) and Program Activity Architecture that were approved by the Treasury Board;
- It presents consistent, comprehensive, balanced and reliable information;
- It provides a basis of accountability for the results achieved with the resources and authorities entrusted to it; and
- It reports finances based on approved numbers from the Estimates and the Public Accounts of Canada.

Name: André Juneau

Title: Chairman

1.3 Summary Information

Raison d'être – The National Battlefields Commission (NBC), as manager of Battlefields Park, enables Canadians to enjoy the first national historic park in Canada and one of the most prestigious urban parks in the world.

The mandate

The NBC has a mandate to acquire and conserve the great historical battlefields in Quebec City and turn them into a national park. The NBC is responsible for the acquisition, administration, governance and development of the battlefields and for managing the funds allocated to them.

The mission

The grounds of the NBC constitute one of the most important historic sites in Canada. There are the cradle of Canadian history. Commonly called the Plains of Abraham, the site is the largest urban park in Quebec City. It was created, one hundred year ago, at a time when major urban parks were appearing throughout the world and is one of the most prestigious. Its historical, cultural, recreational, natural and scientific aspects make it unique. The NBC must thus reconcile the Plains of Abraham's historic significance with its mission as an urban park. The NBC must preserve this historic Canadian legacy for future generations and develop it so that the public fully benefits from these treasures and Canadians learn more about the major events in Canadian history associated with this important site.

Through its initiatives and responsibilities, the NBC helps enhance Canadian's pride in their country, ensure that the Government of Canada has pride of place, encourage Canadians to participate in, and contribute to, our society; ensure access to Canadian voices and spaces; and protect Canada's heritage.

Financial Resources (in thousands of dollars)

	2007-2008	
Planned Spending	**Total Authorities**	**Actual Spending**
13,241	**14,028**	**12,926**

Human Resources

	2007-2008	
Planned	**Actual**	**Difference**
55 FTEs	55 FTEs	0 FTEs

Commission's Priorities

Priorities	Type	Performance Status
1. Rehabilitate infrastructure and carry out regular maintenance	Permanent	Successfully met, except for one project
2. Offer the public high quality educational, cultural and nature-related services	Permanent	Successfully met
3. Organize celebrations to mark the 100th anniversary of the Commission and the park in 2008	Previously committed	Successfully met
4. Plan for and organize the commemoration of the 250th anniversary of the historic battles of 1759 and 1760	Previously committed	Successfully met
5. Increase or, at least, maintain current income levels	Permanent	Exceeded expectations
6. Plan and organize operations and manage them carefully so as to achieve the expected outomes	Permanent	Successfully met

Program Activities by strategic outcome

(in thousands of dollars)

	Expected Result	Performance status	2007-2008 Planned Spending	2007-2008 Actual Spending	Contributes to the following priority
Strategic Outcome:	**Prestigious, accessible, safe and educational historic and urban sites**				
Program Activities:					
Conservation	Succeed in improving infrastructure in the park to ensure its long-term conservation and user safety	Respected	6,730	5,644	Priority No 1
Development	Raise awareness of the history of Canada's first national historic park, the historic events that took place there and the global stakes at the time of these events	Respected	1,439	1,294	Priorities No 2, 3, 4
Administration	Provide sound management while demonstrating transparency and accountability	Respected	5,072	5,988	Priorities No 5, 6

1.4 Commission's Overall Performance

On the whole, the National Battlefields Commission (NBC) is satisfied with the performance it achieved during 2007–2008. The priorities we had set ourselves were met as planned, with the exception of one project that needed to be modified.

Priority No 1 – Rehabilitate infrastructure and carry out regular maintenance – To meet this priority, the NBC obtained, for the 2007–2008 fiscal year, a total budget of $4,216,000 for major infrastructure repair and to meet the urgent health and safety needs of users and visitors at Battlefields Park and ensure the integrity of the NBC program. This was made necessary by the serious deterioration of the infrastructure and the risks associated with increased demand in 2008 in the runup to the celebrations scheduled for the 400th anniversary of Quebec City and the NBC's centennial.

The budget has been earmarked for the following projects:

1. Repair of roads, sidewalks and storm sewers; (e.g., Garneau and George VI Avenues)
2. Buildings – Health services and offices;
3. Fit-up of the site for big events;
4. Various park repairs (e.g., fences, drainage);
5. Operational needs.

As of March 31, 2008, the planned work had been 100% completed, except for the service building and offices.

The "Buildings – health services and offices" project comprised the expansion of 390 De Bernières Avenue. A number of circumstances had an impact on the planned expansion of 390 De Bernières Avenue, which was to provide public toilets and additional offices: a delay in the production of plans and specifications, a further delay in translating them, the workload of professional and construction contractors, the economic situation in the construction market (increasing costs), etc. Having been advised that the estimated cost was in excess of the budget, the NBC had to opt for an alternative. At the same time, the Department of National Defence advised the NBC that the transfer of the building known as the Commanding Officer's House next to its offices could be an option. As the NBC had been looking to take over this building for five years to solve its office space problems, it opted to begin the process of transferring ownership of the building and to have a building put up for the public toilets only, so that they would be available for this summer, 2008. Because of the delay in the initial project, the NBC had the sum of $750,000 transferred to the 2008-2009 fiscal year so as to complete the public toilet building and have repairs done on the Commanding Officer's House should the transfer go through. The actual fate of the Commanding Officer's House should be known during fiscal 2008–2009.

For 2007–2008, the work expenditures are $3,331,352. The work was completed without exceeding the assigned budget envelope, leaving a balance of $134,648, which went to increase the $351,500 transfer to the following fiscal year. Some projects were conducted internally, affording a savings over the initial estimates (e.g., the sports field) and so helped offset some overruns and incidentals elsewhere (e.g., Grey Terrace).

Routine site maintenance was also done within budget. This includes such things as grass mowing on the site, tree care, landscaping, and general maintenance of buildings, vehicles and furniture, such as garbage cans, lampposts, and benches.

The result called for under the "Conservation" program activity was achieved. The NBC much improved the park infrastructure, ensuring its long-term preservation and user safety.

Priority No 2 – Offer the public high quality educational, cultural and nature-related services – To meet this priority, the NBC provides public services to a diverse clientele: schoolchildren, adults, families, foreign tourists. Clients have access to some thirty different educational development activities, guided tours, special themed activities and cultural shows. There are also kiosks providing various services, such as exhibits on the history of the Plains of Abraham and Canada, and a souvenir shop. In view of the response and satisfaction rate of its internal surveys and the statistics it has gathered, the NBC considers it has achieved the objectives it set itself, namely to provide quality services and enhance the public's knowledge of the history of Canada's first national historic park.

Priority No 3 – Organize celebrations to mark the 100th anniversary of the Commission and the park in 2008 – To meet that priority, the NBC formed committees, held meetings and involved partners to organize the celebrations surrounding the NBC's centennial and the beginning of the redevelopment of Battlefields Park.

As it was organizing an exhibit to be presented this summer under the big top in the park, the NBC invited a number of federal organizations to join in hosting a "Canada Space" where they could present the services they provide to the general public, to take advantage of the large number of visitors to the Plains. It therefore played an organizing role and laid the groundwork for that partnership. Further, it co-operated with the National Film Board of Canada on the preparation of a documentary to be launched for the centennial. Various information booths will offer little-known sidelights on the history of the site. In parallel, a number of different articles have been written and published to mark the occasion. A special section on the history of the NBC and the site was distributed on March 15, 2008, in Quebec City newspapers. An article about the creation of the NBC and the park's redevelopment was published in the prestigious heritage journal *Continuité*.

Because of circumstances beyond its control, the NBC has had to make changes to the originally scheduled centennial celebrations: the great ball that had been planned in partnership with the Department of National Defence had to be cancelled, and other changes had to be made to the centennial celebrations in view of the impossibility of using the Drill Hall because of the major work under way at this time. To hold the Popular Celebration for the 100th as scheduled on March 15 and 16, 2008, the NBC was obliged to set up a big top behind the Discovery Pavilion. These changes affected the budget initially forecast, with the surcharge for additional electricity use and the rental of the festival tent.

Other projects were also planned and organized during 2007–2008 to be presented this year. These include the Great Celebration of Nature (13th edition), which has been enhanced for the centennial, as well as the preparation of monuments commemorating three key personalities in the history of the Plains of Abraham: Abraham Martin, after whom the park is named, the landscape architect Frederick G. Todd, who laid it out, and finally Lord Grey, who helped bring the park to birth and also contributed to Quebec City's tercentenary celebrations. The NBC did a lot of work to prepare for the activities of July and August 2008: the Big Picnic with Abraham and guests, the landing of Charles Lindberg's grandson (in remembrance of the 1928 event), a reunion for its employees and members of its Board of Directors, the "Plains in Action" activity, the 200th anniversary of the Martello towers and the Plains of Abraham epic "*Plaines lunes*", an impressive spectacle presenting a number of tableaux depicting the site's 400-year history. A special Hallowe'en event has been prepared as part of the centennial celebrations, and various activities will be presented all through October.

As regards partnership and involvement, it should be noted that many volunteers and partners got involved in organizing the Plains of Abraham epic "*Plaines lunes*". Many seamstresses from 13 circles of Federation 24 of the *Cercles des Fermières du Québec* have been kept busy making the 1,300-odd costumes to be worn by nearly 600 actors. The costumes for the epic were 89% complete by the end of March 2008. A great number of clothing accessories were prepared by volunteers, who were also called upon to fabricate a number of objects to be used during the show. Most of the scenery was produced by Commission staff. The Louis S. St. Laurent Heritage House and the Commanding Officer's House are in use to provide office space for the volunteers and for the preparation and storage of costumes and scenery.

The NBC obtained $560,000 from Canadian Heritage, over two fiscal years, to plan, organize and conduct the centennial celebrations: $325,000 in 2007–2008 and $235,000 in 2008–2009. It also hired additional staff to help in certain specific areas, namely organization, research, communications, client service and maintenance services.

These celebrations will give visitors an opportunity to learn more about the history of Canada's first national historic park and to understand its importance.

Priority No 4 – Plan for and organize the commemoration of the 250th anniversary of the historic battles of 1759 and 1760 – To achieve this priority, the NBC held meetings to plan and organize the commemorations of the 250th anniversary of the historic battles of 1759 and 1760 that are scheduled for 2009. Canadian and foreign visitors will be able to learn more about these historic events, which are inseparable from the NBC's mandate and took place on the territory it administers, and about what was at stake at that period geopolitically.

Activities have been planned in that connection in which a number of partners have taken great interest. This event has generated keen anticipation among historical reenactors the world over. The NBC has negotiated a partnership agreement with the Quebec Historical Corps to present a major event in Quebec City in 2009 and to put up a Web site on the Quebec City 2009 event (www.quebec09.com).

To date, research has also been undertaken to put together a database of the names of all British soldiers that took part in the battles of 1759 and 1760. Additional staff have been hired to help with the research. Also, under a partnership with the *Société généalogique canadienne-francaise*, work has been continuing with a view to publication in 2009 of a book containing the names of all French soldiers that took part in the Seven Years' War.

Other endeavours are under way with various partners to present lectures, publish works on the subject and hold public activities pertaining to the 250th anniversary. A proposed exhibit is under preparation, following a partnership agreement with the *Musée national des beaux-arts du Québec*, which would present paintings of the event.

Priority No 5 – Increase or, at least, maintain current income levels – The NBC considers it has exceeded its expectations with respect to this priority. Revenue generated has reached $1,703,696 for 2007-2008, $103,696 more than expected ($1,600,000). This was indeed even higher than the 2006–2007 revenue, amounting to $1,623,040. One explanation for the higher revenue is the increase in parking fees; another is the greater attendance at activities organized through school programs and by daycare services and playgrounds.

Priority No 6 – Plan and organize operations and manage them carefully so as to achieve the expected outcomes – To achieve the expected results for this priority, the NBC planned and organized its operations responsibly and transparently. It engaged consultants and other professionals for the conduct of some of the work and issued news releases to keep the general public aware of the progress of operations (e.g., road closures). It carefully followed up with each of its organizational units, submitted minutes to the meetings of the NBC Board of Directors and complied with government administrative rules.

In February 2008 the NBC obtained the final result of the Treasury Board evaluations of federal agencies conducted under the Management Accountability Framework. The comments obtained with respect to the various criteria analysed (e.g., stewardship, human resources, strategic directions) were generally very positive.

During that period, the NBC undertook to negotiate a collective agreement with the Public Service Alliance of Canada (PSAC) union. Agreement in principle was reached on the non-monetary clauses in the last few months.

Moreover, as planned, human resources have indeed been increased to meet Priorities 1, 3 and 4.

Again, as planned, the first stage in the production of the guide on risk prevention in accordance with the Canada Labour Code – Part II was completed. A few minor adjustments were made to certain services to meet health and safety requirements, in accordance with applicable regulations.

Operational environment and context

A. Day-to-day management

The NBC is a small organization that manages a huge park (108 ha) in the heart of Quebec City, a park that is seen as ***the*** spot, the meeting place, the lungs of the city for users and visitors who want to take advantage of an urban park that provides green space where they can engage in sporting, cultural and historical activities. To achieve its strategic result, it focused on building maintenance and the upkeep of green space (flowerbeds, trees and bushes) and furniture (benches, picnic tables, lampposts, garbage cans etc). It also looked at how users and visitors are welcomed, educational development and show production. Moreover, as part of its activities, notices, news releases and announcements were distributed to the public to inform them of the park's attractions, the activities on offer and the work in progress. In order for the public to enjoy the park safely, 24-hour surveillance has been laid on. All NBC services were called upon for park management, namely administration, finance, maintenance, green space, facilitation and reception, show production, research and archives, communications and security.

Activities of the "Conservation and Development" program were rigorously managed to keep to planned expenditures and the assigned budget. The total authorized budget for 2007–2008 is $14,028,000, including generated revenue of $1,703,696 which the NBC is authorized to spend during the fiscal year. Revenue generation is very important in meeting the priorities, principally in the area of client service, since a number of services provided to the public depend on it, as for example educational development activities including the staff salaries.

The 2007–2008 fiscal year has been devoted to infrastructure repair and fit-up of certain park sectors to ensure that the facilities are safe for users and visitors and to beautify the park in advance of the celebrations planned for 2008. The major events planned for Quebec City's 400th anniversary celebrations and the NBC centennial, together with the preparations for the 250th anniversary of the historic battles, have also had an important place in the management of NBC's affairs and have put additional pressure on staff. In order to carry out all these projects, the NBC has done a work reorganization to tackle the heavy additional workloads and to continue to satisfactorily deliver its activities and services. Staff have been hired for maintenance, client service, communications and research. Also, a staff reorganization has been done to better distribute celebration responsibilities.

B. Context

With the celebrations planned for 2008 and 2009, this was the ideal time to do the infrastructure repair work that had been pending for a number of years. This work is to preserve and enhance Battlefields Park for many years to come and to ensure the safety of users and visitors. The advent of 2008, an exceptional year both for the NBC (100th anniversary) and Quebec City (400th anniversary), has generated a lot of pressure and has not left much time for all the work to be done by deadline. The NBC therefore had to be vigilant and plan very carefully to achieve the expected results.

To fulfil priority No. 1, expenditures of $3,331,352 enabled infrastructure to be repaired: roads, sidewalks, plots of land, construction of a service building at the centre of the park, and various work to enhance park users' health and safety while improving the facilities for the celebrations planned for summer 2008.

An additional $560,000 was set aside over 2 years by Canadian Heritage for the conduct of celebrations for the NBC centennial. In 2007–2008, $325,000 was spent on the planning, organization and conduct of certain activities, whereas $235,000 was allocated to these for fiscal 2008-2009.

The NBC, having been sued following a heavy rainstorm on August 2, 2000, that caused damage to neighbouring properties below the cliff, had to put a lot of time and energy into preparing for the trial, which took place in Superior Court in February 2008.

External and Internal factors

Certain external and internal factors affected the implementation of NBC programs and activities during 2007–2008.

External

- **The number of visitors to the Park** obliged the NBC to exert stepped-up vigilance during 2007-2008, mainly in the area of maintenance services and security, as in all more than four million visitors and users entered the park that summer. The work being done during the period limited access to certain sectors of the park at times. Control had to be maintained of the accesses affected and co-ordination had to be quite tight to ensure that the park was safe and pleasant to visit at all times. In spite of all of the work carried out, the heavy workload and the limited park access, the NBC was able to respond to 218 requests for use; this was down slightly from the previous year (232). Moreover, the NBC succeeded in generating more revenue than expected from park attendance. The measures taken by the NBC in managing its operations enabled the objectives to be met.

- **Climatic and economic conditions.** Weather did not have any negative impact on NBC priorities during 2007–2008. It did not affect revenue, which indeed exceeded the objectives set, by $103,696. Economic conditions, however, did necessitate some changes to help fulfil priority No. 1, because the cost of the work on the service building was higher than expected, considering, in particular, the period when the work was done and the increase in the cost of wood and other materials. That obliged the NBC to review the initial project and make some changes to it to keep within the allotted budget.

- **The approach of the 400th anniversary of Quebec City** required the NBC to devote much time and effort to setting a schedule of events that was potentially achievable and satisfactory to all agencies and users of the Plains of Abraham in 2008. This imposed an additional workload on staff. A number of meetings were held to deal with upcoming events on the Plains for the 400th, in addition to the park's regular annual activities.

  The project to transfer custody of the Brown Basin to the NBC, one of the Canadian government's legacies to the 400th anniversary of Quebec City, did not come to fruition. However, an agreement was reached with the Quebec Port Authority (QPA) (the site owner) to have the NBC present an event on the history of the site and its connection to that of the Plains of Abraham, with a documentary being produced by the National Film Board of Canada and to have visitors received at the building, in exchange for a contribution from the QPA. In addition to the preparations for the NBC centennial and the routine business to be managed, the project has required NBC staff to get involved in the fit-up and development of the building, all within a very short space of time, to meet the deadlines.

- **New of changing policies or government-wide priorities.** The NBC has done its best to respond to new government policies or priorities. Considering its importance, the year 2007–2008 was not too demanding, as there were no presentations or any particular new processes that would have called for changes in NBC management.

Internal factor

- **Internal restructuring** was indispensable, in 2007–2008, to fulfil the priorities. The NBC reorganized work in certain units to help managers, chiefly at Maintenance and Security, who were overburdened with major infrastructure repair work. In addition, help was given to Communications and a person was designated to deal with all activities organized for the centennial. Also, a research assistant was hired for the preparations relating to events planned in 2008 and 2009.

Partnerships

A number of key partners helped NBC fulfil its priorities and so attain its strategic result.

Again this year, the NBC has received valuable co-operation from Quebec City, a vital partner in park conservation and maintenance, which contributed to various types of work, for example snow removal, pavement repair, sump-pumping and various capital investment projects. In 2007–2008, Quebec City contributed some $75,000 for the conduct of work in the Edwin-Bélanger Bandstand sector. Again, an agreement was reached between the parties for the erection on the famed Pierre-Dugua-de-Mons Terrace (formerly called Saint-Denis Terrace), located east of the Citadel, of a monument to Pierre Dugua de Mons, co-founder of Quebec City.

The NBC also obtained the co-operation of the Quebec City police department for major events on the Plains, to ensure user safety and the protection of NBC property. The same co-operation was obtained when the Plains security unit needed assistance in particular cases, for example in taking action on various Criminal Code violations or incidents.

The NBC also laid the groundwork for partnership with certain federal agencies—the Department of National Defence, the Canadian Space Agency, Service Canada, the Canadian International Development Agency, the Canadian Heritage Information Network, Indian and Northern Affairs Canada, the Office of the Commissioner of Official Languages and the RCMP, the National Film Board of Canada and Public Works and Government Services Canada (Exposition Canada)—to present the services they have on offer for the general public under the big top: the "Canada Space" created for the summer of 2008 and the NBC centennial.

The NBC co-operated with the National Film Board of Canada on the production of a documentary on the Plains entitled "*My Park, My Plains*", launched in March during the Popular Celebration for the centennial and being shown all summer under the "*Canada Space*" big top and at Brown Basin.

In 2007–2008, the NBC received a centennial gift from the Capital of Canada in the form of 4,000 tulip bulbs; these were planted last fall so they would enliven the gardens in spring 2008. Also, production of the Abraham Martin rosebushes (some 1,500 for 2008 and 600 for 2009) has continued. Some one hundred rosebushes were planted in the park in 2007. Introduction of the Abraham Martin rosebush had been planned for the Great Celebration of Nature in May 2008.

Also, discussions were begun with Radio-Canada for the production, in summer 2008, of the New France vegetable garden for the program *La Semaine verte*. Under this scheme, a garden was to be sown with seeds of the vegetables and spices of the period.

Other discussions were undertaken with the *Musée national des beaux-arts du Québec*, for its 75th anniversary and the NBC's centennial, for the execution of a reproduction of a painting (by the artist Hériot) representing the Plains of Abraham circa 1789.

Also, to make the public more aware of the history of Canada's first national historic park and to fulfil Priorities 2, 3, and 4, Client Services, to obtain their co-operation, concluded partnership agreements with school boards, history professors, Laval University's school of architecture, the Québec City Tourism office and *Les Compagnons de l'ère médiévale* to enable activities and events to be put on.

Thanks to our media partners, including *Le Soleil*, the *Journal de Québec*, CITF *Rock Détente*, TQS and the Quebec Chronicle Telegraph, the NBC has also enjoyed enhanced visibility and promotion for the various activities and events on offer, such as the Great Celebration of Nature, shows at the Edwin-Bélanger Bandstand, the Council of War at the Martello tower and the Hallowe'en activities.

Risks and challenges

In 2007–2008, the NBC encountered a few challenges and unforeseen contingencies that had an impact on the achievement of the priorities it had set and caused changes in the forecasted expenditures.

The NBC was able to undertake all the repair work on time in order to be ready by summer 2008. However, that was not accomplished without difficulty and did bring additional pressure to bear on NBC staff. The allotted budget was respected, and a certain sum was carried forward to 2008-2009. However, because the cost estimate for the construction of the service building and offices was higher than expected, the NBC had to review its project and make some changes, as mentioned under Priority No. 1.

During the repair work in the park, the NBC had to cope with certain constraints while still maintaining its services. In particular, it had to allow park use to continue, generate anticipated revenue and maintain organized activities in the park. It had to co-ordinate the work with the activities and events in the park and plan for the closure of certain streets and areas in order to perform the work and nonetheless ensure that the site remained accessible and safe for park users and visitors.

The NBC had a real apprehension it would not be able to meet its revenue objectives because of the work being done in the park, but in the end it exceeded those objectives by $103,696.

To undertake the celebrations planned for the kickoff of the centennial on March 15 and 16, 2008, the NBC had to set up a big top behind the Discovery Pavilion, given the impossibility of using the Drill Hall, where major building work was then under way. Additional costs had to be paid for the festival tent and the electricity bill.

Again, organization of the Plains of Abraham epic, a major attraction at the NBC centennial, demanded much energy and effort. Looking for sufficient numbers of volunteers, co-ordinating seamstresses to make costumes and managing all of these additional human resources was a big challenge for a small organization like the NBC. Also, sufficient accommodation for all the extras, some 150 of whom were coming from France, had not been found as of March 31, 2008. The NBC was loaned space at the Commanding Officer's House and the Louis S. St. Laurent Heritage House for the preparation and storage of costumes and scenery. Performances of the show on the site's 400-year history, from the arrival of the explorers up to the park as we know it today, will take place from August 13 to 17, 2008.

To date, the organization and planning of celebrations for the NBC centennial and the 250th anniversary of the battles is going well. The NBC believes it can successfully meet the challenge of the high-class celebrations it is mandated to present.

The NBC was hoping to obtain the management of Brown Basin, one of the federal government's legacies to the 400th anniversary of Quebec City, but has not yet got its wish. However, the NBC has arranged with the Quebec Port Authority to have some presence and visibility there by providing facilitation and historical interpretation services on the site and also disseminating information on the activities taking place in 2008.

SECTION II – Analysis by Program Activities

Strategic Outcome:
Prestigious, accessible, safe and educational historic and urban sites

The role of the NBC is to make the great historical battlefields in Quebec City a national park numbered among the most prestigious parks in the world where the use of historic park in an urban setting is balanced and safe and where the awareness of the assets of the area, as well as its history and the history of the country, is assured.

Program Activity:

2.1 Conservation

As part of this activity, the NBC preserves the legacy and integrity of the Battlefields Park for future generations by maintaining infrastructure, the horticultural landscape and a protected site for Canadian and foreign users and visitors.

This activity allows the NBC to offer one of the most prestigious parks in the world and the opportunity to safely enjoy and use a historic park in an urban setting.

Context

The NBC has an obligation to uphold the development plan drawn up for the Park in the early 20th century by Canada's first landscape architect, Frederick G. Todd, at a time when the world's great urban parks were being created. It is charged with preserving natural areas, carrying out development in some spots to address 21st century needs, and restoring some sections of the Park to maintain their aesthetic appeal. Ongoing horticultural and arboricultural work must be kept up to protect the vegetation cover and conserve the countryside character and its reputation as a heritage jewel.

Considering that the park is 100 years old in 2008, with the holding of celebrations there for the 400th anniversary of Quebec City and the centennial of the NBC and the creation of Battlefields Park, we expect an increase in activities and visitorship that will oblige the NBC to undertake major infrastructure repairs to ensure visitors' and users' health and safety. This is also an opportunity to beautify the park.

All these actions help maintain the quality and preserve the standing of the Park and provide Canadians with one of the most prestigious parks in the world.

One challenge facing the NBC is maintaining the balance between the historical and urban vocations of the Park, its role in interpreting history and its use for popular public activities. It also has to maintain the Park's tranquil ambience while making it a dynamic space accessible to the public.

Financial Resources (in thousands of dollars)

Planned Spending	Authorities	Actual Spending
6,730	6,730	5,644

Human Resources

Planned	Actual	Difference
23 FTEs	23 FTEs	0 FTEs

Expected Results:
During 2007–2008, the NBC expected to improved the infrastructure of Battlefields Park, ensuring its long-term preservation and user safety.

Performance measurements and indicators:

Use of the site	Comments and answers to the survey
According to a comprehensive assessment of all activities held in the park, with the number of spectators and those participating in educational development activities, more than four million visitors and users came to Battlefields Park during 2007–2008.	Very positive comments about the quality of the park's facilities and services were received from visitors and users, who were highly satisfied with the work accomplished. However, it was not possible to compile quantitative data on this.

Number of events held on the site	Infrastructure condition and progress of various other works	Site supervision (allowed work force and time)
During the year, 218 user requests to hold an activity or event were received and processed—14 fewer than the previous year. The infrastructure work in the park has not really interfered with the use of the Plains.	The work is 100% complete except for the construction of the service building and offices. The work done was completed to the Commission's satisfaction.	Eight officers of the Canadian Corps of Commissionaires and a service manager have been patrolling the site, in cars, on foot on the walking trails, on snowmobiles, and on cross-country skis; they put in more than 13,000 person-hours in 2007–2008.

Results achieved:
To ensure long-term park preservation and so ensure users' safety, the NBC improved the infrastructure of Battlefields Park. Its features are now more functional and safer, as for example the sports field and various areas of the park.

In particular, the NBC undertook the following:

- Road repair, including part of Garneau Avenue, part of George VI Avenue, and the roundabout at Wolfe and De Laune avenues;
- Repair of sidewalks and paths—asphalt or interlocking brick depending on location;

- Repair of storm sewers and installation of drainage systems at certain places in the park;
- Fit-up of the big events site to improve its drainage and surface area in advance of the shows to be presented in summer 2008;
- Various repairs, such as raising the bases of cannon and benches, replacement of a fence at the Parc des Braves, sodding of the slopes at Cap-aux-Diamants, etc.
- Construction of a service building behind 390 De Bernières Avenue.

A total budget of $4,216,000 was obtained from Treasury Board. Of that amount, $3,331,352 was spent in 2007–2008 on the work already mentioned. An amount of $750,000 was carried forward to fiscal 2008-2009 in view of the delay in construction of the service building and offices.

This work will help in the long-term preservation of the park and make park users safer. It will also improve and beautify the park in advance of the celebrations to take place on the occasion of the 400th anniversary of Quebec City, the centennial of the NBC and, in 2009, the commemoration of the 250th anniversary of the historic battles.

All of this work necessitated work reorganization and careful planning, and many meetings were needed to co-ordinate with the various services, contractors for the repair work and park users.

The NBC hired a few people to meet project management and monitoring needs and to ensure that operations in general went smoothly. In some cases overtime was paid and some employees received bonuses for taking on greater responsibilities.

The Maintenance Service is subdivided into five 5 areas of activity to ensure park preservation. These are: carpentry, masonry, welding and mechanical, painting, and housekeeping. The total strength is 21 workers, 8 indeterminate and 13 seasonal. Three students were also working on park maintenance during the summer.

In spite of the large amount of work being done in the park, the NBC all the same succeeded in keeping it accessible and safe for visitors and users. No major incidents were recorded, nor were any claims received.

Security has been maintained 24 hours a day by officers of the Canadian Corps of Commissionaires (security guards) supervised by the Security Unit manager. The officers patrolled the site on snowmobiles and cross-country skis, on foot and by car. Surveillance was also maintained for shows at the Edwin-Bélanger Bandstand and for major events such as the National Day, Canada Day, and the Quebec City Summer Festival. On the whole, the measures taken to ensure park users' safety were complied with, as for example the enforcement of the new traffic plan. A few actions did have to be taken for particular projects, as barriers needed to be put up, streets closed and new signage posted. A few parking tickets were issued (1,155 in 2007–2008, down from 1,229 the previous year) as well as traffic tickets (541 in 2007–2008, down from 620 the previous year). These decreases may be explained by the fact that some streets were closed and detours established, reducing traffic through the park.

Efforts were also made to produce quality horticultural plantings, at Joan of Arc Garden, the Ontario Avenue flowerbeds and various other places in the park, by the Green Space Services team. The team consists of 9 horticulturists and 1 arborist and looks after all of the park's plants and trees.

Also, production of the Abraham Martin rosebush continued and 100 rosebushes were planted in the park. The NBC also planted trees (70), since that is an NBC priority—to diversify the species planted to guard against the risk of a massive loss of trees. The NBC participated in the national Communities in Bloom contest for a third year, and received a perfect score of five blooms for its urban forest management. Communities in Bloom is a nonprofit Canadian organization committed to promoting civic pride, environmental responsibility and beautification through community commitment and the challenge of a national competition.

Much other work was done in the park, in particular repair of the roof and the replacement of the greenhouse doors to preserve building integrity and promote energy conservation. Monuments were put up to Messrs Todd, Grey and Abraham, the Louis Hébert Orchard and path were redeveloped, with eleven apple trees being planted. Work was also carried out on Grey Terrace to improve its safety, accessibility and for structural protection.

In addition, seven benches and three trees in the park were selected by donors to commemorate an event or honour the memory of a loved one. Those interested in such a gesture can have a commemorative plaque put up by making a donation. In 2007–2008, the NBC received $12,000 in donations of this type, which help it with the ongoing upkeep of the park furniture and trees.

The NBC believes it has fully achieved the expected results in the "Conservation" program activity. The work that has been done will enable us to preserve Battlefields Park intact for future generations.

2.2 Development

The purpose of this activity is to showcase the history of the site and its cultural, recreational and natural treasures so as to emphasize its dual role as a historical and urban park. In support of this activity, the NBC carries out improvements, welcomes visitors, puts on exhibits and activities, provides public services, and disseminates information to users and visitors from both Canada and abroad.

Context

As part of enhancing its grounds, the NBC needs to promote its history and become a reference in historic battles and the Conquest. It must also offer entertaining activities. It therefore needs to be dynamic and ensure the delivery of quality services and activities to raise awareness of the area's assets, as well as its history and the history of the country.

To do so, it adopts the following means: exhibits, interpretation activities, guided tours, the presentation of shows, promotional activities and the dissemination of information through various media.

In view of the events planned in 2008 for the NBC centennial and in 2009 for the 250th anniversary of the historic battles, NBC staff have made every effort to organize and plan special, memorable celebrations and so demonstrate that Battlefields Park is a significant historical asset that deserves to be better known around the world.

Financial Resources (in thousands of dollars)

Planned Spending	Authorities	Actual Spending
1,439	1,439	1,294

Human Resources

Planned	Actual	Difference
19 FTEs	19 FTEs	0 FTEs

Expected Results:

For the "Development" program activity, the NBC has sought to make the public more aware of the history of Canada's first national historic park, the historic events that took place there and the geopolitical stakes at that period.

Performance measurements and indicators:

Number of activities offered	Comments from users
Some thirty different activities have been offered in the form of school programs, classroom activities, daycare services and playgrounds. A few activities were revised in 2007–2008 while the natural science ones were cancelled so that more history-related activities could be presented to meet the strong demand. There are about the same number of activities for the general public as last year, around thirty. These include the Council of War, the Hallowe'en activities, the Great Celebration of Nature, and a variety of shows at the Edwin-Bélanger Bandstand, etc, on top of which a few activities were put on before March 31, 2008, for the NBC centennial.	The majority of visitors taking part in the kickoff of the centennial celebrations on March 15 and 16, 2008, said they were very satisfied with their reception, the events' accessibility, the variety of booths on offer and the choice of activities. As for the educational development activities, 94% of the participants/groups said they were satisfied or very satisfied with their reception and the activities and programs presented. For general public/individual activities, 93% of all visitors said they were satisfied or very satisfied with their reception and the quality of the exhibits or activities.

Attendance to activities and services	Revenue generated by activities and services
Total attendance at the various activities and services mentioned above was 204,956, including the audience for the shows at the Edwin-Bélanger Bandstand, up 12% from the previous year.	The revenue generated by the activities and services mentioned opposite was $415,118, including the souvenir shop and the Internet station. That is 12% more revenue than the previous year ($366,781).

Projects confirmed and ongoing	Number of recruited partners and volunteers
Some projects had been confirmed and others were under development for the celebrations of the NBC centennial in 2008 and, in 2009, of the 250th anniversary of the battles. Examples: in 2008, development of the "100 years already" exhibit at the Discovery Pavilion, the Popular Celebrations of March 15–16 to kick off the event (historical pageant and activities), planning of the "*Plaines lunes*" epic. In 2009, a number of projects are being developed, and in particular a database of the names of the British soldiers that took part in the battle of 1759-1760 and a contribution to a book of the names of the French soldiers. Other projects have been confirmed, in particular an exhibit on the Seven Years' War, lectures and seminars.	In 2007–2008, upwards of thirty partners helped to achieve the desired results, in particular media, school boards, Laval University, federal partners, the Québec City Tourism office, *Les Compagnons de l'ère médiévale*, *Les Grands feux Loto-Québec*, le *Cirque du Soleil*, theVincent Beaulieu Productions, etc. And, on March 31, 2008, close to 550 extras were recruited, not to mention the volunteers who worked on preparations for the epic, some 100 of them, for a total of about 650 people. Only a couple of months are left to find the necessary volunteers for the epic, to make up the 800 people needed.

Hold a management agreement for the Brown Basin	Number of hits on our Web site
The site management agreement we had expected did not come about. However, the NBC did obtain an agreement on facilitation, visitor reception and information distribution at Brown Basin for summer 2008.	As of March 31, traffic on the NBC Web site was around 320,000 visitors, up 12% from the previous year. The Web site "1759: From the Warpath to the Plains of Abraham" has been visited by 177,000 Net surfers since it was put up in September 2005. In 2007–2008 alone, 64,000 visitors have been to the site.

Results achieved:
In 2007-2008 the NBC was able to provide a **number of historical, educational, cultural and nature-related activities**. For individual activities, including in particular the exhibits, guided tours aboard Abraham's Bus, and the Council of War at the Martello tower, the NBC had 72,418 visitors, down 9% from the previous year (79,196). It believes the drop in **visitorship** may be explained by the lower number of United States tourists in Quebec. However, the NBC did see a 26% **increase** in client participation in school program facilitation activities, daycare services and playgrounds, which had 68,013 participants in 2007–2008 as compared to 54,052 in 2006–2007.

Client Services had 36 employees assigned to the visitor reception desk, entertaining and educational activities, research, support and management of activities for visitors and users. Some are indeterminate and others seasonal. Some are on call, some part-time. At Communications, two people have been working on the promotion and advertising of activities and services to ensure the visibility of the Commission and the Government of Canada.

For a seventh consecutive year the NBC presented various Hallowe'en activities throughout October. Spooky decorations were put up in the Joan of Arc Garden and eerie stories were told about the park. More than 670 people took part in lantern-light tours of the park and more than 4,500 (up more than 50% from the previous year) attended Family Day, to visit the haunted tower and do the fantastic rally among other things.

The NBC is proud of the results it achieved in kicking off the celebration of the centennial of its own creation and that of Battlefields Park. These two days of celebrations (March 15–16) attracted some 5,000 people. Under a big top that had been put up behind the Discovery Pavilion, a number of historical pageants and shows were presented as well as activities including the arrival of the Stanley Cup and information on upcoming centennial activities in 2008. Following this event, a motion of congratulations to the Organizing Committee (the NBC) was passed in Quebec City municipal council during its March 2008 session. The motion paid tribute to the excellence of the work the NBC had accomplished and its diverse programming, chock full of historical facts and entertainments.

Another important activity that ought to be emphasized was presented for the second year during this time. Joining a team of professionals under the supervision of an archaeologist, 105 volunteers got to take part in a real archaeological dig at Cap-aux-Diamants. They delved in the earth, on the lookout for vestiges of the past. A budget of about $35,000 had been set aside for the conduct of the dig.

All these rewarding, dynamic activities enable us to learn more about the history of the site and the events that took place there.

The NBC also presented highly entertaining musical programming at the Edwin-Bélanger Bandstand for a 15th consecutive summer. Thirty-four free shows were put on, with a number of different themes, such as jazz and blues, pops, world music and art songs. Attendance was estimated at 60,000 (up 20% from the previous year). Only one show had to be cancelled on account of inclement weather. The NBC presents diverse shows where audiences can discover the talent of artists from the world over. The Cultural and Technical Service was run by nine employees, who looked after management, technical aspects, presentation and various clerical duties (some were part-timers, others on call).

During 2007–2008, NBC staff efforts were focused **on delivery of the program of celebrations surrounding the NBC centennial** and that of the park's creation.

As previously mentioned, the NBC considers the launch of the centennial celebrations in March 2008 very successful in spite of a few glitches. On March 31, other activities were under preparation, including the Celebration of Nature, the erection of monuments, the week of celebrations in July, the "*Plaines lunes*" epic, and Hallowe'en. For further information, consult our Web site at **www.ccbn-nbc.gc.ca**.

There have been other achievements, such as the publication of a supplement on the park's history in the journal *Continuité*, the production of the documentary "*My Park, My Plains*" in conjunction with the National Film Board of Canada, and the addition of history-related texts to our Web site.

Negotiations were begun on a **memorandum of understanding for management of the Brown Basin site**, but the results were not conclusive. However, as previously mentioned, the Quebec Port Authority, the site manager, has concluded a partnership agreement with the NBC to provide for facilitation and reception on the site.

The NBC also **set important milestones for the conduct of the commemorations of the 250th anniversary of the battles of Quebec** and **confirmed certain partners for the event**.

Steps were taken in conjunction with the Quebec Historical Corps for the conduct of the "Québec 2009" event and the development of a Web site on the historical reenactment to be presented in 2009. Meetings were held with the History and Activities committees. A proposed exhibit on the Seven Years' War was contracted for with the *Musée national des beaux-arts du Québec*.

SECTION III – Supplementary Information

Departmental Link to Government of Canada Outcome Areas (for DPRs)

Strategic Outcome: Prestigious, accessible, safe and educational historic and urban sites				
In thousands of dollars	Actual Spending 2007-2008			Alignment to Government of Canada Outcome Area
	Budgetary	Non-budgetary	Total	
Conservation	9,237		9,237	A clean and healthy environment. A vibrant Canadian culture and heritage
Development	3,689		3,689	A vibrant Canadian culture and heritage

These amounts include expenditures for administration and financing.

Table 1: Comparison of Planned to Actual Spending (including FTEs)

(in thousands of dollars)	2005–2006 Actual	2006–2007 Actual	2007–2008			
			Main Estimates	Planned Spending	Total Authorities	Total Actuals
The National Battlefields Commission						
Conservation	1,987	2,044	6,730	6,730	6,730	5,644
Development	1,180	1,207	1,439	1,439	1,439	1,294
Administration	5,693	6,216	5,072	5,072	5,859	5,988
Total	**8,860**	**9,467**	**13,241**	**13,241**	**14,028**	**12,926**
Less: Non-respendable revenue			N/A		N/A	
Plus: Cost of services received without charge	226	262	N/A		N/A	260
Total Departmental Spending	**9,086**	**9,729**	N/A		N/A	**13,186**
Full-time Equivalents	50	55	N/A		N/A	

Note: - *Includes contributions to employee benefit plans.*
- *Includes Operating Revenues pursuant to section 29.1 (1) of the Financial Administration Act.*

Explanations: discrepancy of $787,000 between Planned Spending and Total Authorities is explained by the following:

• Report from previous year	$343,359
• Supplementary budget for 100th festivities	$325,001
• Revenue increase versus previous budget	$103,696
• Benefits and salaries	$ 14,971
	$787,027

As for the difference between Total Authorities and Total Actuals, it is explained by:

• Transfer to the following year	$351,500
• Postponement of the work on the service building	$750,000
	$1,101,500

Table 2: Voted and Statutory Items

(in thousands of dollars)

Vote or Statutory Item	Truncated Vote or Statutory Wording	2007–2008			
		Main Estimates	Planned Spending	Total Authorities	Actuals
55	Program expenditures	11,208	11,208	11,208	10,778
55	Program expenditures			672	
(S)	Expenditures pursuant to paragraph 29.1 (1) of the *Financial Administration Act*	1,600	1,600	1,704	1,704
(S)	Contributions to employee benefit plans	433	433	444	444
	Total	**13,241**	**13,241**	**14,028**	**12,926**

For explanation of discrepancies between Planned Spending and Total Authorities, refer to page 27.

Table 3: For 2007-2008 User Fees Reporting Purposes: *The User Fees Act* (in thousands of dollars)

A. User Fee	Fee Type	Fee-setting Authority	Date Last Modified	2007-2008					Planning Years		
				Forecast Revenue (000 $)	Actual Revenue (000 $)	Full Cost (000 $)	Performance Standard	Performance Results	Fiscal Year	Forecast Revenue (000 $)	Estimated Full Cost (000 $)
Souvenir shop **	(O)	Ministerial authority to set fees for provision of products and services	Before March 31, 2004	50	40	20	Client satisfaction rate 60 %	Client satisfaction rate is 61 %, but 34 % of the people did not answer this question of the survey***	2008-2009 2009-2010 2010-2011	50 50 50	30 30 30
Parking lots	(O)	Contractual authority pursuant to the *Act respecting the National Battlefields at Quebec*	Before March 31, 2004	970	1,020	179*	Client satisfaction rate 60 %	Expected outcome for 2008–2009. No complaints in 2007–2008	2008-2009 2009-2010 2010-2011	1,000 1,000 1,000	160 160 160
Educational Activities and visitors reception	(R)	Contractual authority pursuant to the *Act respecting the National Battlefields at Quebec*	Before March 31, 2004	380	375	356	Client satisfaction rate 60 %	Client satisfaction rate is 93 % for activities and exhibits; and 93 % for reception***	2008-2009 2009-2010 2010-2011	380 380 380	350 350 350
Computer Equipment	(O)	Contractual authority pursuant to the *Act respecting the National Battlefields at Quebec*	Before March 31, 2004	1	1	0	Client satisfaction rate 60 %	No valid data. No complaints in 2007-2008	2008-2009 2009-2010 2010-2011	1 1 1	0 0 0
Fees charged for the processing of access requests filed under the *Access to Information Act*	(O)	*Access to Information Act*	1992	0,01	0,01	0,13	Respond to requests received under the Act: Response provided within 30 days of receipt of a request	Two requests were received in fiscal year 2007-2008	2008-2009 2009-2010 2010-2011	0 0 0	0 0 0
Total:				1,401	1,436	555			2008-2009 2009-2010 2010-2011	1,431 1,431 1,431	540 540 540

B. Date Last Modified

In 2007, changes in fee structure covered for increase in service costs, inflation, and also to take market into consideration. These changes are within the fee structure that was established prior to March 31, 2004. Published in the Canada Gazette of March 19, 2005 and in local newspapers.

C. Other Information

* *Only direct costs were established.*
** *Minimal Service. Very small size and limited space.*
*** *In-house survey.*

(R) Regulatory Fees
(O) Other Products and Services.

Table 4: Financial Statements of Departments and Agencies (including Agents of Parliament)

Nota:
Financial Statements are prepared in accordance with accrual accounting principles rather than the cash basis. The supplementary information presented in the financial tables in the DPR is prepared on a cash basis of accounting in order to be consistent with appropriations allocated by government.

THE NATIONAL BATTLEFIELDS COMMISSION

FINANCIAL STATEMENTS

March 31, 2008

Statement of Management Responsibility

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2008 and all information contained in these statements rests with Commission's management. These financial statements have been prepared by management in accordance with Treasury Board accounting policies which are consistent with Canadian generally accepted accounting principles for the public sector.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfil its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Commission's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Commission's *Departmental Performance Report* is consistent with these financial statements.

Management maintains a system of financial management and internal control designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are in accordance with the Financial Administration Act, are executed in accordance with prescribed regulations, within Parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Management also seeks to ensure the objectivity and integrity of data in its financial statements by careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the Commission. The financial statements of the Commission have been audited by the *Auditor General of Canada.*

MICHAEL LEUILLER, Secretary ANDRE JUNEAU, Chairman

Quebec, Canada
June 20, 2008

Auditor General of Canada
Vérificatrice générale du Canada

AUDITOR'S REPORT

To the Minister of Canadian Heritage, Status of Women and Official Languages and Minister for La Francophonie

I have audited the statement of financial position of the National Battlefields Commission as at March 31, 2008 and the statements of operations and Equity of Canada and cash flows for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Micheline Ethier Massicotte, CA
Principal
for the Auditor General of Canada

Montréal, Canada
June 20, 2008

THE NATIONAL BATTLEFIELDS COMMISSION
Statement of Financial Position
as at March 31

ASSETS	2008	2007
Financial Assets		
Cash	$ 1,648,314	$ 891,449
Accounts receivable and advances (Note 4)	52,788	13,806
Total financial assets	**1,701,102**	**905,255**
Non-financial assets		
Tangible capital assets (Note 5)	14,798,768	12,245,167
Deferred charges	126,144	138,631
Total non-financial assets	**14,924,912**	**12,383,798**
TOTAL	**$ 16,626,014**	**$ 13,289,053**
LIABILITIES		
Accounts payable and accrued liabilities	$ 1,577,678	$ 659,847
Salary and vacation payable	138,258	103,700
Accounts payable and accrued liabilities to other Government departments	55,278	192,879
Employee severance benefits (Note 8)	495,537	453,284
Contingencies liabilities (Note 9)	489,019	-
	2,755,770	**1,409,710**
Equity of Canada	**13,870,244**	**11,879,343**
TOTAL	**$ 16,626,014**	**$ 13,289,053**

Contingent liabilities (Note 9)

The accompanying notes are an integral part of the financial statements.

Approved by Management

Secretary

MICHEL LEULLIER

Approved by the Commission

Chairman

ANDRÉ JUNEAU

THE NATIONAL BATTLEFIELDS COMMISSION
Statement of Operations and Equity of Canada
For the year ended March 31

	2008	2007
Expenses (Note 7)		
Conservation and landscaping of the Plains	$ 6,812,596	$ 5,909,112
Development of the Plains	4,466,504	3,853,605
Total expenses	**11,279,100**	**9,762,717**
Revenues		
Parking	1,019,760	972,211
Educational activities and welcoming of visitors	415,118	366,782
Rent	198,338	202,941
Other revenues	153,690	150,641
Total Revenues	**1,786,906**	**1,692,575**
Cost of operations	**9,492,194**	**8,070,142**
Total income from the trust fund (Note 6)	(106,195)	(177,720)
Net Cost of operations	**$ 9,385,999**	**$ 7,892,422**

Equity of Canada, beginning of year	**11,879,343**	**11,781,475**
Net cost of operations	(9,385,999)	(7,892,422)
Net cash provided by Government of Canada	10,359,728	7,432,076
Change in net position in the Consolidated Revenue Fund	756,865	296,371
Services received without charge from other government departments (Note 10)	260,307	261,843
Equity of Canada, end of year	**$ 13,870,244**	**$ 11,879,343**

The accompanying notes are an integral part of the financial statements.

THE NATIONAL BATTLEFIELDS COMMISSION
Statement of Cash Flows
For the year ended March 31

	2008	2007
Operating Activities		
Net cost of operations	$ 9,385,999	$ 7,892,422
Non-Cash items:		
Amortization of tangible capital assets	(770,814)	(727,246)
Services provided without charge	(260,307)	(261,843)
Amortization of deferred charges	(12,488)	(12,488)
Contingencies liabilities	(489,019)	
Variations in Statement of Financial Position:		
Net change in non-cash working capital balances	(756,865)	(296,371)
Change in liability for employee severance benefits, vacation and overtime	(61,193)	18,365
Cash used by operating activities	**7,035,313**	**6,612,839**
Capital investment activities		
Acquisition of tangible capital assets	3,324,415	819,237
Cash used by capital investment activities	**3,324,415**	**819,237**
Net cash provided by Government of Canada	**$ 10,359,728**	**$ 7,432,076**

The accompanying notes are an integral part of the financial statements

THE NATIONAL BATTLEFIELDS COMMISSION
Notes to the Financial Statements
For the year ended March 31, 2008

1. Authority and Objectives

The Commission was established in 1908 under an *Act respecting the National Battlefields in Quebec.*

The Commission is a departmental corporation named in Schedule II of the *Financial Administration Act.*

The Commission's mandate is to ensure that all the cultural, recreational, natural and scientific resources of the Battlefields Park are developed in the best interest of Canadians and that the image of the Government of Canada is strengthened without compromising the historic character of the site. To achieve that goal, the Commission will acquire, preserve and develop the great historic battlefields in Quebec.

The land of the Battlefields Park administered by the National Battlefields Commission includes:

The Plains of Abraham, site of the Battle of 1759 between Wolfe and Montcalm;
Des Braves Park, marking the Battle of St-Foy in 1760;
The Pierre-Dugua-de-Mons Terrace, east of the Quebec Citadel, overlooking Cap-aux-Diamants;
The Plains of Abraham Discovery Pavillon on Wilfrid Laurier Avenue;
The Maison St-Laurent located at 201,203 Grande-Allée Est in Québec;
The adjoining thoroughfares, two Martello Towers on the site and a tower in Quebec City.

2. Summary of Significant Accounting Policies

The financial statements have been prepared in accordance with Treasury Board accounting policies which are consistent with Canadian generally accepted accounting principles for the public sector. The most significant accounting policies are as follows:

a) Parliamentary appropriations

The Commission is financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the department do not parallel financial reporting according to Canadian generally accepted accounting principles since appropriations are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Equity of Canada and the Statement of Cash Flows are not necessarily the same as those provided through appropriations from Parliament. Note 3 provides a high-level reconciliation between the bases of reporting.

b) Due from the Consolidated Revenue Fund

The Commission operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Commission is deposited to the CRF and all cash disbursements made by the Commission are paid from the CRF. Due from the CRF represents the amount of cash that the Commission is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

c) Net Cash Provided by Government

The net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal government.

2. *Summary of Significant Accounting Policies (continued)*

d) Revenues

Revenues are recognized in the accounts based on the services provided in the year.

e) Expenses

Expenses are recorded on the accrual basis:

- Vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment.
- Services provided without charge by other government departments for the employer's contribution to the health and dental insurance plans and legal services are recorded as operating expenses at their estimated cost.

f) Employee future benefits

a) **Pension benefits:** Eligible employees participate in the Public Service Pension Plan, a multiemployer administered by the Government of Canada. The Commission's contributions to the Plan are charged to expenses in the year incurred and represent the total departmental obligation to the Plan. Current legislation does not require the Commission to make contributions for any actuarial deficiencies of the Plan.

b) **Severance benefits:** Employees are entitled to severance benefits under labour contracts or conditions of employment. These benefits are accrued as employees render the services necessary to earn them. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

g) Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

2. *Summary of Significant Accounting Policies (continued)*

h) Tangible capital assets

All tangible capital assets having an initial cost of $2,500 or more are recorded at their acquisition cost. The Commission does not capitalize intangibles and historical treasures that have cultural, aesthetic or historical value.

Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the asset as follows:

Asset Class	Amortization period
Buildings	15 to 35 years
Works and infrastructure	5 to 40 years
Material and tools	3 to 15 years
Motor vehicles and others	5 to 15 years
Software	3 to 5 years

i) Deferred charges

Restoration charges related to assets that are not the property of the Commission are recorded at cost and amortized on a straight-line basis over the term of the contract.

j) Measurement uncertainty

The preparation of these financial statements in accordance with Treasury Board accounting policies which are consistent with Canadian generally accepted accounting principles for the public sector requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the liability for employee severance benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Parliamentary Appropriations

The Commission receives most of its funding through annual Parliamentary appropriations. Items recognized in the statement of operations and the statement of financial position in one year may be funded through Parliamentary appropriations in prior, current or future years. Accordingly, the Commission has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

a) Reconciliation of net cost of operations to current year appropriations used:

	2008	2007
Net cost of operations	$ 9,385,999	$ 7,892,422
Adjustments for items net cost of operations but not affecting appropriations		
Less:		
Amortization of tangible capital assets	770,814	727,246
Amortization of deferred charges	12,488	12,488
Services provided without charge by a Government department	260,307	261,843
Interim cost recovery regime – Department of Justice Canada	-	61,850
Contingencies liabilities	489,019	-
Changed in liability for employee severance benefits, vacation and overtime	61,193	(18,365)
Cost related to The National Battlefields Commission Trust Fund	7,535	385
Add:		
Non-tax income	1,703,696	1,623,040
Income from The National Battlefields Commission Trust Fund	113,730	178,105
	9,602,069	8,648,120
Adjustments for items not affecting cost of operations but affecting appropriations		
Add:		
Acquisitions of tangible capital assets	3,324,415	819,237
Current year appropriations used	**$ 12,926,484**	**$ 9,467,357**

3. Parliamentary Appropriations (continued)

b) Appropriations provided and used:

	2008	2007
Parliamentary appropriation voted		
Canadian Heritage:		
Operating and capital expenditures	$ 11,130,360	$ 7,839,350
Lapsed appropriation	(351,543)	(405,213)
	10,778,817	7,434,137
Statutory-Contributions to employee benefit plans	443,971	410,180
Expenditures corresponding to perceived revenues pursuant to sub-section 29.1(1) of the FAA	1,703,696	1,623,040
Current year appropriations authorized	**$ 12,926,484**	**$ 9,467,357**

c) Reconciliation of net cash provided by Government to current year appropriations used:

	2008	2007
Net cash provided by Government	$ 10,359,728	$ 7,432,076
Change in net position in the Consolidated Revenue Fund		
Net change in non-cash working capital balances	756,865	296,371
Non-tax income	1,703,696	1,623,040
Income from the trust fund	106,195	177,720
Interim cost recovery regime – Department of Justice Canada	-	(61,850)
Current year appropriations used	**12,926,484**	**9,467,357**

4. Accounts Receivable and Advances

	2008	2007
Receivables from other Federal Government departments and agencies	$ 52,788	$ 13,806
Total	$ 52,788	$ 13,806

5. Tangible Capital Assets

The balance of the tangible capital assets under the responsibility of the Commission is as follows:

	Cost				Accumulated amortization					
Capital asset class	**Opening balance**	**Acquisitions**	**Disposals and Write-offs**	**Closing balance**	**Opening balance**	**Amortization**	**Disposals and write-offs**	**Closing balance**	**2008 Net book value**	**2007 Net book value**
Land	$ 724,710	$ -	$ -	$ 724,710	$ -	$ -	$ -	$ -	$ 724,710	$ 724,710
Buildings	11,142,921	534,332	-	11,677,253	3,813,904	416,588	-	4,230,492	7,446,761	7,329,017
Works and infrastructure	6,229,748	2,594,639	57,700	8,766,687	2,329,801	255,077	57,700	2,527,178	6,239,509	3,899,947
Material and tools	1,021,691	91,364	7,333	1,105,722	985,576	39,927	7,333	1,018,170	87,552	36,115
Motor vehicles and other	1,042,926	104,080	80,983	1,066,023	797,419	55,931	80,983	772,367	293,656	245,507
Software	13,500	-	-	13,500	3,629	3,291	-	6,920	6,580	9,871
Total	$ 20,175,496	$ 3,324,415	$ 146,016	$ 23,353,895	$ 7,930,329	$ 770,814	$ 146,016	$ 8,555,127	$ 14,798,768	$ 12,245,167

Amortization expense for the year ended March 31, 2008 is $770,814 ($727,246 in 2007)

6. *The National Battlefields Commission Trust Fund*

When the National Battlefields Commission was created, a Trust fund was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields in Quebec. Since September 1984, the Trust fund has been governed by subsection 9.1 of the *Act respecting the National Battlefields in Quebec*, which authorizes such amounts to be spent for the purpose for which they were given to the Commission. The income and cost are included in the Statement of Operations of the Commission and are detailed as follows:

	2008	2007
Cost		
Professional services	$ 7,535	$ 385
	7,535	385
Revenues		
Interest	22,193	16,101
Agreement – Quebec City	75,000	150 000
Miscellaneous	16,537	12,004
	113,730	178,105
Excess of income on costs	**$ (106,195)**	**$ (177,720)**
Balance at beginning of the year	578,609	400,889
Balance at end of year, deposited with the Receiver General for Canada	**$ 684,804**	**$ 578,609**

7. *Information on Expenses*

The activities of the Commission are organized into three activities related to its mandate.

The **Conservation of the Plains** includes the following services:

- The service of maintenance, which maintains the site, its furnishings, buildings and infrastructure, provides for a safe and stable environment, minimizes the effects of wear and tear and deterioration and slows down or prevents damage;

- The service of landscaping which is responsible for the scenery, horticultural and arboriculture activities;

- The service of surveillance and security, which ensures to it that regulations regarding peace and public order are respected; enforces traffic and parking and regulations; ensures the safety of site users; and provides for surveillance of the Commission's premises and properties.

The **Development of the Plains** includes the following services:

- Client Services, which includes welcoming visitors and users to the Park, the dissemination of information to the public and reservations for educational interpretation activities for school and the general public;

- Communication Services, which includes promotion and advertising for the activities and services provided by the Commission and ensuring the visibility of the Commission and the federal government.

- Cultural and Technical Service.

7. Information on Expenses (continued)

The **Corporate Services** includes the provision of management, administration, financial services and parking services. The **Corporate Services** is sharing out between the **Conservation of the Plains** (60%) and the **Development of the Plains** (40%) every month.

SUMMARY OF EXPENSES BY MAJOR TYPE

	2008	2007
Salaries and employee benefits	$ 3,659,454	$ 3,281,921
Grants in lieu of taxes	2,750,115	2,906,859
Professional services	1,227,591	798,669
Utilities, materials and supplies	1,208,394	1,051,616
Amortization of tangible capital assets	770,814	727,246
Publicity	459,019	231,070
Maintenance	422,720	558,645
Transportation and communication	146,457	135,915
Rental	133,029	58,288
Amortization of deferred charges	12,488	12,488
Other expenses (Note 9)	489,019	-
	$ 11,279,100	**$ 9,762,717**

8. Employee Benefits

a) Pension benefits: The Commission's employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plans benefits and they are indexed to inflation.

Both the employees and the Commission contribute to the cost of the Plan. The 2007-08 expense amounts to $323,655 ($302,304 in 2006-2007), which represents approximately 2.20 times the contributions by employees.

The Commission's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

b) Severance benefits: The Commission provides severance benefits to its employees based on eligibility, years of service and final salary. These severance benefits are not pre-funded. Benefits will be paid from future appropriations. Information about the severance benefits, measured as at March 31, is as follows:

	2008	2007
Accrued benefit obligation, beginning of year	$ 453,284	$ 475,188
Expense for the year	42,253	54,787
Benefits paid during the year	-	(76,691)
Accrued benefit obligation, end of year	**$ 495,537**	**$ 453,284**

9. Contingent liabilities

Since fiscal year 2001, the Commission has been the defendant in a suit for damages presumably due to a slumping in Cap-aux-Diamants cliff during a heaving rain that occurred in August 2000. The Superior Court of Québec heard the case in February 2008, and on April 17, 2008, pronounced an adverse judgement against the Commission. Pursuant to this judgement, the Commission has the obligation of paying an amount of $489,019 for damages caused to the neighbouring properties. The total amount of the obligation has been recorded in the 2008 financial statements.

On June 16, 2008, the Commission asked the Treasury Board of Canada Secretariat to consider its entitlement to an access to the 2008-2009 Treasury Board Reserve for Management Expenses: the Commission requested an amount of $400,000 to cover the major part of this non-recurrent expenditure.

10. Related party transactions

The Commission is related as a result of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Commission enters into transactions with these entities in the normal course of business and on normal trade terms. Also, during the year, the Commission received services which were obtained without charge from other Government departments. The detail is as follows:

	2008	2007
Employer's contribution to the health and dental insurance plans	$ 199,292	$ 184,610
Audit services	35,000	34,000
Legal services	24,015	41,233
Payroll services	2,000	2,000
Total	$ 260,307	$ 261,843

11. Non-monetary transactions

The Commission has granted exclusive rights and public exposure to certain sponsors in exchange primarily for advertising. These non-monetary transactions with unrelated parties were recorded equally in revenues and expenses. They were estimated to total $83,210 in 2007-2008 ($69,535 in 2006-2007), which represents the fair value of the assets and services received.

List of tables on Treasury Board site:

Source of Respendable Revenue
Policy on Service Standard for External Fees
Internal Audits and Evaluations

See the list at:
http://www.tbs-sct.gc.ca/est-pre/estime.asp

SECTION IV – Other Items of Interest

4.1 Administration (Administrative Services)

This activity is used to manage the Park in accordance with its mandate and the NBC's vision. In addition to management of all the services covered by other program activities, this activity includes all administrative services, revenue generation and property management.

Financial Resources (in thousands of dollars)

Planned Spending	Authorities	Actual Spending
5,072	5,859	5,988

Human Resources

Planned	Actual	Difference
13 FTEs	13 FTEs	0 FTEs

It should be noted that financial resources include payments in lieu of taxes.

Expected Results:
The NBC expected to provide sound management while showing openness and accountability.

Performance measurements and indicators:

Revenue generated	Comments received regarding management
$1,703,696 from parking fees, paid activities and user fees. $103,696 above set objectives.	No negative comments were received on NBC management.

Compliance with allocated budget	Press releases and public notices issued
The allotted budget was respected. A sum of $351,500 was carried forward to fiscal 2008-2009. A total budget of $4,216,000 was assigned to infrastructure repair work. From this amount, the sum of $3,331,352 was spent for repair work, and a sum of $750,000 was carried forward to fiscal year 2008-2009 for the planned service building, leaving a balance of $134,648. This balance of $134,648 is included in the transfer of $351,500.	A number of news releases and public notices were issued to inform visitors and users of the work in progress, of the activities and services to be provided, on the centennial celebrations to be presented and on the projects under way for the 250th anniversary of the battles.

Keeping to established schedules	Document listing all risk to workers
Established schedules were met except for the planned service building, which was completed in spring 2008.	In spring 2007, the NBC obtained a document listing all risks to workers.

Achieved Results:
The NBC **generated revenue as projected**. Indeed, it exceeded its target by $103,696. Increased parking fees and the greater attendance at educational development activities explains the excess revenue.

The NBC considers it has **demonstrated sound, rigorous management** in all its special projects, including the planned expansion of 390 De Bernières Avenue, since no other satisfactory solution was conceivable. The allotted budget was respected, and a transfer was necessary to complete the work.

Various announcements were made to advise the general public of the work planned in the park and **to show openness**. In all cases the NBC took care to fulfil the requirements of the Federal Identity Program. Thus, a press conference was held to announce the Canadian government's investment and the work to be done in the park in 2007–2008. In addition, news releases were sent to the media to announce the dates of the work, its duration and the possible inconvenience, and to emphasize that the work was intended to improve health and safety and would benefit park users and visitors as well as the forecast overall budget. In addition, informational signs were put up at the park entrances to relay that information. Residents or agencies directly concerned were notified in advance and measures were taken to limit the inconvenience to them.

In another successful result, the NBC **completed the first stage of the risk prevention guide in accordance with the Canada Labour Code – Part II.** All risks to each of the units was listed, compliance with Acts/regulations/standards on preventive measures was verified and recommendations were submitted to determine action priorities. A contract had been awarded to an external supplier in view of the workload to be got through for the NBC's other priorities.

The NBC was overloaded with work at the end of fiscal 2007–2008. Many hours of work were needed for NBC staff, lawyers and experts representing the NBC to prepare the case that heard in Superior Court in February 2008 concerning a suit for nearly $500,000 against the NBC. This was the result of the heavy rains of August 2, 2000, which caused a rockfall from the cliff and damage to properties below.

The Administration and Finance team was made up of 11 employees plus one student and four parking attendants. They are particularly concerned with the planning, management and operation of all programs as well as pay, leave and vacations, allowances, computers, supply and purchasing, and parking spaces.

4.2 Other Information

Listing of Statutes and Regulations

Act respecting the National Battlefields at Quebec	1908, 7-8 Edward VII, c 57 and amendments
By-law Amending the National Battlefields Park By-law	SOR/2002-186, 9 May 2002

Web Site

Internet Address: www.ccbn-nbc.gc.ca

Resource peoples

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